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March 10, 2010

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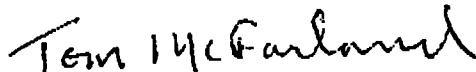
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

Re: Finance Docket No. 35359, *Pacific Rim Railway Company, Inc. -- Acquisition and Operation Exemption -- City of Keokuk, Iowa*

Dear Section of Administration Chief:

This is to certify that the revenues of Pacific Rim Railway Company, Inc. as a result of the transaction covered in the above proceeding are not expected to exceed \$5 million per year.

Respectfully submitted,



Thomas F. McFarland
*Attorney for Pacific Rim
Railway Company, Inc.*

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